

IN THE MATTER OF AN OFFERING SHEET OF A ROYALTY INTEREST
IN THE SHELL-MYERS FARM, FILED ON SEPTEMBER 21, 1936,
BY ANDREW J. BARRETT, RESPONDENT

SUSPENSION ORDER, ORDER FOR HEARING (UNDER RULE 340 (A)),
AND ORDER DESIGNATING TRIAL EXAMINER

The Securities and Exchange Commission, having reasonable grounds to believe, and therefore alleging, that the offering sheet described in the title hereof and filed by the respondent named therein is incomplete or inaccurate in the following material respects, to wit:

1. In that Item 16 (c), in Division II, the oil production figures for November and December 1935 are incorrect. This will also necessitate correction in the figures for those months in Item 16 (d).

2. In that in Item 16 (c), Division II, the gas production figures are miscalculated. This will also necessitate corrections in figures in Item 16 (d) therein.

3. In that in Division III, insufficient data or reasons are given with respect to the use of the alleged average per acre production in the Welch Pool either on the Phillips-Miller tract or otherwise therein, or the use of such figures as a comparison with the Fitz-Canton field.

4. In that in the Chat horizon insufficient data or reasons are given to show the relative structural positions of the tracts being compared, both in the developed and undeveloped portions of the Chat horizon.

It is ordered, pursuant to Rule 340 (a) of the Commission's General Rules and Regulations under the Securities Act of 1933, as amended, that the effectiveness of the filing of said offering sheet be, and hereby is, suspended until the 24th day of October 1936 that an opportunity for hearing be given to the said respondent for the purpose of determining the material completeness or accuracy of the said offering sheet in the respects in which it is herein alleged to be incomplete or inaccurate, and whether the said order of suspension shall be revoked or continued; and

It is further ordered, that John H. Small, an officer of the Commission be, and hereby is, designated as trial examiner to preside at such hearing, to continue or adjourn the said hearing from time to time, to administer oaths and affirmations, subpoena witnesses, compel their attendance, take evidence, consider any amendments to said offering sheet as may be filed prior to the conclusion of the hearing, and require the production of any books, papers, correspondence, memoranda, or other records deemed relevant or material to the inquiry, and to perform all other duties in connection therewith authorized by law; and

It is further ordered, that the taking of testimony in this proceeding commence on the 9th day of October 1936 at 11:00 o'clock in the forenoon, at the office of the Securities and Exchange Commission, 18th Street and Pennsylvania Avenue, Washington, D. C., and continue thereafter at such times and places as said examiner may designate.

Upon the completion of testimony in this matter the examiner is directed to close the hearing and make his report to the Commission.

By the Commission.

[SEAL]

FRANCIS P. BRASSOR, *Secretary*.

[F. R. Doc. 2578—Filed, September 25, 1936; 1:00 p. m.]

*United States of America—Before the Securities
and Exchange Commission*

At a regular session of the Securities and Exchange Commission held at its office in the City of Washington, D. C., on the 24th day of September A. D. 1936.

IN THE MATTER OF AN OFFERING SHEET OF A ROYALTY INTEREST
IN THE SHELL-MILLER FARM, FILED SEPTEMBER 19, 1936, BY
L. H. WITWER, RESPONDENT

SUSPENSION ORDER, ORDER FOR HEARING (UNDER RULE 340 (A))
AND ORDER DESIGNATING A TRIAL EXAMINER

The Securities and Exchange Commission, having reasonable grounds to believe, and therefore alleging, that the offering sheet described in the title hereof and filed by the

respondent named therein is incomplete or inaccurate in the following material respects, to wit:

1. In that in Item 3, Division II, it is not shown that there is reasonable belief that four additional wells will be drilled on this tract as is implied in Item 18, Division II.

2. In that Division III omits to use information available with respect to a determination of the location of the fault which may effect the tract in question.

3. In that insufficient reasons are given in Division III for the use of certain factors in combination with certain other factors in the estimation of recoverable oil.

It is ordered, pursuant to Rule 340 (a) of the Commission's General Rules and Regulations under the Securities Act of 1933, as amended, that the effectiveness of the filing of said offering sheet be, and hereby is, suspended until the 24th day of October 1936 that an opportunity for hearing be given to the said respondent for the purpose of determining the material completeness or accuracy of the said offering sheet in the respects in which it is herein alleged to be incomplete or inaccurate, and whether the said order of suspension shall be revoked or continued; and

It is further ordered that John H. Small, an officer of the Commission be, and hereby is, designated as trial examiner to preside at such hearing, to continue or adjourn the said hearing from time to time, to administer oaths and affirmations, subpoena witnesses, compel their attendance, take evidence, consider any amendments to said offering sheet as may be filed prior to the conclusion of the hearing, and require the production of any books, papers, correspondence, memoranda, or other records deemed relevant or material to the inquiry, and to perform all other duties in connection therewith authorized by law; and

It is further ordered that the taking of testimony in this proceeding commence on the 9th day of October 1936 at 10:00 o'clock in the forenoon, at the office of the Securities and Exchange Commission, 18th Street and Pennsylvania Avenue, Washington, D. C., and continue thereafter at such times and places as said examiner may designate.

Upon the completion of testimony in this matter the examiner is directed to close the hearing and make his report to the Commission.

By the Commission.

[SEAL]

FRANCIS P. BRASSOR, *Secretary*.

[F. R. Doc. 2573—Filed, September 25, 1936; 1:01 p. m.]

Tuesday, September 29, 1936

No. 141

PRESIDENT OF THE UNITED STATES.

EXECUTIVE ORDER

TRANSFERRING TO THE RURAL ELECTRIFICATION ADMINISTRATION ESTABLISHED BY THE RURAL ELECTRIFICATION ACT OF 1936 THE FUNCTIONS, PROPERTY, AND PERSONNEL OF THE RURAL ELECTRIFICATION ADMINISTRATION ESTABLISHED BY EXECUTIVE ORDER NO. 7037 OF MAY 11, 1935

By virtue of and pursuant to the authority vested in me by section 8 of the Rural Electrification Act of 1936 (Public No. 605, 74th Congress), the Emergency Relief Appropriation Act of 1935 (49 Stat. 115), the Civil Service Act (22 Stat. 403, 404), and section 1753 of the Revised Statutes (U. S. C., title 5, section 631) it is hereby ordered as follows:

1. The administration of loans and contracts made and entered into by the Rural Electrification Administration established by Executive Order Numbered 7037 of May 11, 1935, is hereby vested in the Administrator of the Rural Electrification Administration appointed pursuant to the Rural Electrification Act of 1936.

2. The jurisdiction, control, and use of the records, property (including office equipment), and unexpended balances of appropriations or allotments or other funds as of the effective date of this Order, used or employed or available in the exercise and performance of the functions of the Rural Electrification Administration established by Executive Order No. 7037 are hereby transferred to the Rural Electrification

Administration established by the Rural Electrification Act of 1936.

3. All officers and employees of the Rural Electrification Administration established by Executive Order No. 7037 are hereby transferred to the Rural Electrification Administration established by the Rural Electrification Act of 1936. This transfer shall apply to all persons who on the effective date of this Order are employed by the Rural Electrification Administration established by the said Executive Order.

4. Incumbents of positions affected by section 3 of this Order who do not already possess a competitive classified status shall not acquire such status by reason of such transfer. However, any such person may acquire a competitive classified civil service status, provided: (a) that he has been appointed in the Rural Electrification Administration established by Executive Order No. 7037 at least sixty days prior to October 16, 1936; (b) that he is unqualifiedly recommended to the Civil Service Commission by the Administrator of the Rural Electrification Administration established by the Rural Electrification Act of 1936 within six months subsequent to October 16, 1936; (c) that he shall pass such appropriate non-competitive tests of fitness as the Civil Service Commission may prescribe; and (d) that he is a citizen of the United States and is not disqualified by any provision of section 4 of Civil Service Rule V or any other provision of the Civil Service Rules, or any provision of the Civil Service Act or any other statute or executive order.

5. This Order shall take effect October 16, 1936.

THE WHITE HOUSE,
September 26, 1936.

FRANKLIN D. ROOSEVELT

[No. 7458]

[F. R. Doc. 2587—Filed, September 28, 1936; 11:45 a. m.]

EXECUTIVE ORDER

AMENDMENT OF PARAGRAPH 7 SUBDIVISION III, SCHEDULE A, CIVIL SERVICE RULES

By virtue of and pursuant to the authority vested in me by paragraph Eighth, subdivision SECOND, section 2 of the Civil Service Act (22 Stat. 403, 404), it is ordered that paragraph 7, Subdivision III, Schedule A of the Civil Service Rules be, and it is hereby, amended to read as follows:

"7. Public Health Service: Attendants employed in hospitals, quarantine stations, sanatoriums, and other similar establishments where, in the opinion of the Commission, the establishment of registers is impracticable; employees engaged on problems in preventive medicine financed or participated in by the Treasury Department and a cooperating State, county, municipality, incorporated organization, or an individual, in which at least one-half of the expense is contributed by the cooperating agency either in salaries, quarters, materials, equipment, or other necessary elements in the carrying on of the problem; and employees assigned to classified positions during treatment or convalescence at Government sanatoriums."

FRANKLIN D. ROOSEVELT

THE WHITE HOUSE,
September 26, 1936.

[No. 7459]

[F. R. Doc. 2586—Filed, September 28, 1936; 11:45 a. m.]

TREASURY DEPARTMENT.

Bureau of Customs.

[T. D. 48534]

AIRPORT OF ENTRY

CLEVELAND MUNICIPAL AIRPORT, CLEVELAND, OHIO, DESIGNATED AS AN AIRPORT OF ENTRY WITHOUT TIME LIMIT.

To Collectors of Customs and Others Concerned:

Under the authority of Section 7 (b) of the Air Commerce Act of 1926 (U. S. C., Title 49, Sec. 177 (b)), the

Cleveland Municipal Airport, Cleveland, Ohio, is hereby designated as an Airport of Entry for the landing of aircraft from foreign countries, effective September 23, 1936.

[SEAL]

J. H. MOYLE,
Commissioner of Customs.

Approved, September 24, 1936.

WAYNE C. TAYLOR,
Acting Secretary of the Treasury.

[F. R. Doc. 2582—Filed, September 26, 1936; 9:45 a. m.]

Bureau of Internal Revenue.

[T. D. 4698]

INCOME TAX

ARTICLES 112 (F)—1 AND 113 (A) (9)—1 OF REGULATIONS 80, AMENDED

To Collectors of Internal Revenue and Others Concerned:

The second paragraph of article 112 (f)—1 of Regulations 80 is amended to read:

If, in a condemnation proceeding, the Government retains out of the award sufficient funds to satisfy liens and mortgages against the property and itself pays the same, the amount so retained should be included in determining the amount of the net award. An amount expended for replacement of an asset, in excess of the recovery for loss, represents a capital expenditure and is not a deductible loss for income tax purposes.

Article 113 (a) (9)—1 of Regulations 86 is amended to read:

ART. 113 (a) (9)—1. *Property acquired as a result of an involuntary conversion.*—The provisions of section 113 (a) (9) may be illustrated by the following example:

Example.—A vessel purchased by A in 1926 for \$100,000 is destroyed in 1934 and A receives insurance in the amount of \$200,000. Disregarding, for the purpose of this example, the adjustment for depreciation, if A invests \$150,000 in a new vessel, taxable gain to the extent of \$50,000 would be recognized. The basis of the new vessel is \$100,000; that is, the cost of the old vessel (\$100,000) minus the money received by the taxpayer which was not expended in the acquisition of the new vessel (\$50,000) plus the amount of gain recognized upon the conversion (\$50,000).

If any amount in excess of the proceeds of the conversion is expended in the acquisition of the new property, such amount may be added to the basis otherwise determined.

This Treasury Decision is issued under the authority prescribed by Section 62 of the Revenue Act of 1934.

[SEAL]

GUY T. HELVERING,
Commissioner of Internal Revenue.

Approved, September 23, 1936.

WAYNE C. TAYLOR,
Acting Secretary of the Treasury.

[F. R. Doc. 2581—Filed, September 25, 1936; 2:38 p. m.]

[T. D. 4699]

ESTATE TAX

REGULATIONS 80 AMENDED—OPTIONAL DATE OF VALUATION OF GROSS ESTATE

To Collectors of Internal Revenue and Others Concerned:

Regulations 80, relating to the estate tax and approved November 7, 1934, are hereby amended by adding the following between articles 13 and 14:

Sec. 202 (Revenue Act of 1935), Estate Tax—Valuation

(a) Section 302 of the Revenue Act of 1926, as amended, is amended by adding a new subdivision as follows:

(j) If the executor so elects upon his return (if filed within the time prescribed by law or prescribed by the Commissioner in pursuance of law), the value of the gross estate shall be determined by valuing all the property included therein on the date of the decedent's death as of the date one year after the decedent's death, except that (1) property included in the gross estate on the date of death and, within one year after the decedent's death, distributed by the executor (or, in the case of property included in the gross estate under subdivision (c), (d), or (f) of this section, distributed by the trustee under the instrument of trans-

fer), or sold, exchanged, or otherwise disposed of, shall be included at its value as of the time of such distribution, sale, exchange, or other disposition, whichever first occurs, instead of its value as of the date one year after the decedent's death, and (2) any interest or estate which is affected by mere lapse of time shall be included at its value as of the time of death (instead of the later date) with adjustment for any difference in its value as of the later date not due to mere lapse of time. No deduction under this title of any item shall be allowed if allowance for such item is in effect given by the valuation under this subdivision. Wherever in any other subdivision or section of this title or in Title II of the Revenue Act of 1932, reference is made to the value of property at the time of the decedent's death, such reference shall be deemed to refer to the value of such property used in determining the value of the gross estate. In case of an election made by the executor under this subdivision, then for the purposes of the deduction under section 303 (a) (3) or section 303 (b) (3), any bequest, legacy, devise, or transfer enumerated therein shall be valued as of the date of decedent's death with adjustment for any difference in value (not due to mere lapse of time or the occurrence or nonoccurrence of a contingency) of the property as of the date one year after the decedent's death (substituting the date of sale or exchange in the case of property sold or exchanged during such one-year period).

(b) The amendment made by this section shall be effective only with respect to transfers of estates of decedents dying after the date of the enactment of this Act.

ART. 13½. Optional Valuation Date.—In general, the object of subdivision (j) of section 302 is to make provision whereby the amount of tax otherwise payable may be lessened when, within the year following the decedent's death, the gross estate has suffered a shrinkage in its aggregate value.

If the decedent died after August 30, 1935, the executor may, by an election upon his return, Form 706, if filed within the time prescribed by law or prescribed by the Commissioner in pursuance of law, have the property which was included in the gross estate on the date of the decedent's death valued as of the applicable dates, as follows:

(1) Any property distributed, sold, exchanged, or otherwise disposed of within one year after the decedent's death, valued as of the date of such distribution, sale, exchange, or other disposition, whichever first occurs;

(2) Any property not distributed, sold, exchanged, or otherwise disposed of within such one-year period, valued as of the date one year after the date of the decedent's death;

(3) Any property, interest, or estate which is affected by mere lapse of time, valued as of the date of decedent's death; except that an adjustment is to be made for any difference in its value, not due to such lapse of time, as of the date one year after the date of decedent's death, or as of the date of its distribution, sale, exchange, or other disposition, whichever date first occurs.

Property "distributed" is limited to distributions thereof by the executor, or by the trustee in the case of property included in the gross estate under subdivision (c), (d), or (f) of section 302, as amended. Distribution may be effected by the entry of the order or decree of distribution, or, if there is no such order or decree, by the segregation or separation of the property from the estate or the trust, or by the actual paying over or delivery of the property to the person entitled thereto by the will, or under the law, or by the terms of the trust.

The sale, exchange, or other disposition to which subdivision (j) refers, may be one made by the executor, or by the trustee of property included in the gross estate under subdivision (c), (d), or (f) of section 302, as amended, or by any other person to whom the property had not been distributed by the executor or by such a trustee, or to whom it had not passed from the gross estate as the result of a sale, exchange, or other disposition thereof, as, for example, a sale, exchange, or other disposition by an heir, devisee, donee or grantee to whom the decedent in his lifetime transferred the property, or by the survivor of the decedent if the property had been held by them subject to the right of survivorship.

Property, in the case of a sale, exchange, or other disposition thereof within the one-year period, is to be valued as of the date when it ceases to form a part of the gross estate, that is, the date when the title passes as the result of its sale, exchange, or other disposition. The terms, "distributed", "sold", "exchanged", "or otherwise disposed of", comprehend all possible ways by which property may be sep-

arated or passed from the gross estate. Thus, money on hand at decedent's death which is thereafter used in the payment of the funeral expenses, or in settlement of claims against the estate, or is invested, falls within the term "otherwise disposed of."

The property to be valued as of one year after the date of decedent's death, or as of date of decedent's death, or as of some intermediate date, is the property included in the gross estate on the date of the decedent's death. As property and its value are separate and distinct, the former denoting legal rights, the latter the monetary measure of such rights, and as subdivision (j) treats of the two separately, it will be necessary in every case first to determine what property constituted the gross estate at decedent's death. Other subdivisions of section 302, as amended, rather than subdivision (j), supply the information necessary to that determination, subdivision (j) being, in the main, confined to the date or dates as at which the value is to be ascertained.

Interest-bearing obligations, such as bonds and notes, embody two promises, one to pay principal and the other to pay interest, and both promises are a part of the gross estate at the death of the decedent, if the obligation was then owned by him, or had been previously so transferred by him, or at his death there was vested in him any such right or power in or with respect to the obligation as to bring it within any of the other subdivisions of section 302, as amended. If the valuation date is that of decedent's death, the principal of the obligation and interest then accrued and unpaid thereon are to be valued as of that date. If the valuation date is subsequent to death, the principal and interest then accrued and unpaid are to be valued as of that date. The valuation date of any part payment of principal or of any installment of interest, made between decedent's death and the date as at which the obligation is to be valued, will be the date of such payment. Like rules will govern, so far as applicable, when any other obligation is involved, as, for example, one calling for the payment of rent or a royalty. Thus, in the case of rent, if the realty and the obligation to pay the rent reserved were parts of the gross estate at the time of decedent's death, the value of the former must be determined as of the applicable valuation date, and also the value of the rent then accrued and unpaid reserved by the latter. The valuation date of any rent paid in the interim pursuant to the rental obligation will be the date of its payment.

As in the case of bonds and notes, the interest accrued and unpaid upon a judgment on the date as of which the judgment is to be valued is to be included in the valuation. The valuation date of any part payment of the judgment, or of any interest thereon (without regard to whether earned before or after decedent's death), made between decedent's death and the date as of which the judgment is to be valued, will be the date of such payment.

When corporate stock is a part of the gross estate at decedent's death, and a dividend in partial liquidation is thereafter paid on or before the date as of which the stock is to be valued, the valuation date of such dividend will be the date of its payment. Similarly, a dividend paid within the same period out of earnings, whether made or accumulated prior or subsequent to decedent's death, will be valued as of the date of its payment. Earnings of the corporation neither declared as a dividend nor paid between decedent's death and the valuation date of the stock, will be reflected in the value of the stock. But a dividend declared prior to the valuation date of the stock but payable subsequent thereto will not be so reflected if "ex dividend" on valuation date of the stock, but is to be valued as of that date.

Differing from payments of principal and interest in the case of bonds and notes, those made upon a judgment are not pursuant to a promise but to an obligation imposed by law, which obligation, in its totality, is a part of the gross estate at decedent's death if coming within any of the other subdivisions of section 302, as amended. So, too, liquidating dividends and dividends paid from earnings are not pursuant to a promise but are referable to legal rights inherent in stock ownership.

By way of illustrating the operation of subdivision (j), there is given the following example in which the death of the decedent will be taken to have occurred December 1, 1935:

Description	Valuation Date	Value at Valuation Date	Value at Date of Death
Improved real estate—not disposed of within year following decedent's death	12/1/35	\$30,000	\$35,000
Rents accrued but unpaid under lease antedating decedent's death	12/1/35	600	500
Rent paid 1/1/36	1/1/36	600	
Bonds sold 6/1/35	6/1/35	59,400	60,000
Interest accrued and unpaid thereon	6/1/35	400	400
Interest paid 4/1/35	4/1/35	1,200	
Corporate stock—distributed to legatees 11/1/35	11/1/35	100,000	200,000
Cash dividend paid upon such stock 8/1/35	8/1/35	100,000	
Bonds matured and paid 10/1/35	10/1/35	12,000	12,000
Interest accrued			80
Interest paid at maturity	10/1/35	240	
Interest paid 4/1/35	4/1/35	240	
Corporate stock not disposed of within year following decedent's death, and upon which no dividend was paid in that period	12/1/35	50,000	100,000
Total value of gross estate pursuant to the election		354,980	
Total value of gross estate as of date of decedent's death			407,980

Properties, interests, or estates which are affected by mere lapse of time include patents, estates for the life of another other than the decedent, remainders, reversions, and other like properties, interests, or estates. The phrase, "affected by mere lapse of time", has no reference to obligations for the payment of money, whether or not interest-bearing, the value of which changes with the passing of time. However, such an obligation, like any other property, may become affected by lapse of time when made the subject of a bequest or transfer which itself is creative of an interest or estate so affected.

The date of valuation of any property, interest, or estate so affected is, as prescribed in subdivision (j), the date of decedent's death, but with an adjustment to be made of the value then obtaining which adjustment, while disregarding any later increase or decrease in value due solely to lapse of time, adds to or subtracts from the value at death any difference between that value and the value as of the date one year after decedent's death, or the applicable intermediate date, if, and to the extent that, such difference was due to a cause or causes other than lapse of time. Accordingly, in the valuation of any property, interest, or estate affected by lapse of time, the difference between its value at decedent's death and its value as of the later date must be analyzed to determine the portion of such difference attributable to other cause or causes, and that portion only is to be applied in adjusting the value as of the date of the decedent's death. If, for example, the decedent owned a patent which on the date of his death had an unexpired term of ten years and a value of \$100,000.00, and if the patent was sold six months after the decedent's death at which time, because of the lapse of time and other causes, only \$65,000.00 was realized therefor, the value would be determined as follows:

Value of patent on date of decedent's death	\$100,000
Difference between value on date of death and date of sale (\$100,000 minus \$65,000)	\$35,000
Portion of such difference due to the six months elapsing between date of death and date of sale (one-half of 10% of \$100,000)	5,000
Portion of difference due to causes other than lapse of time	30,000
Adjusted value of patent	70,000

Or, to give another example, it may be supposed that the decedent was entitled to receive property, which at the time of his own death was worth \$50,000.00, upon the death of another person who was entitled to the income therefrom for life and who was thirty-one years old at the time of the decedent's death. The value at decedent's death of his remainder interest would, as explained in the fifth example of article 13 (10) of these regulations, be \$15,631.00, and if, due to economic conditions, the property declined in value

and become worth \$40,000.00 one year after the date of decedent's death, the value of the remainder interest would be determinable in the following manner:

Value of remainder interest at decedent's death (50,000 times factor (0.31262)) shown opposite age 31 in column 3 of Table A, article 13 of Regs. 80)	\$15,631.00
Value of remainder interest one year after decedent's death (40,000 times factor (0.31929) shown in Table A, for age 32)	12,771.60
Net difference due in part to decline in value of the property and in part to increase in the value of the remainder interest due to lapse of time	2,859.40
Elimination of the increase due to lapse of time (50,000 times the difference between the factor for age 32 and the factor for age 31, or 0.00667)	333.60
Portion of the difference in value due to the decline in value of the property	3,192.90
Value of remainder interest at decedent's death	15,631.00
Less portion of difference not due to lapse of time	3,192.90
Adjusted value of remainder interest	12,438.10

(The amount of the adjustment may be computed more readily by multiplying the decline in the value of the property (\$10,000.00) by the factor (0.31929) applicable to the later date.)

Deductions authorized under section 303 are limited to the extent that allowance thereof is not, in effect, given in the valuing of the gross estate. Property passing by decedent's will, or passing by a transfer made by the decedent in his lifetime (if the transfer was such as to require the property transferred to be included in the gross estate) to or for any such public, charitable, or religious uses as are described in section 303 (a) (3) or in section 303 (b) (3), is deductible at its value as of the date of the decedent's death, subject, however, to adjustment for any difference in value one year after such death, or at the date of the sale or exchange in the case of property sold or exchanged during such one-year period. But no such adjustment may take into account any difference in value due to lapse of time or to the occurrence or nonoccurrence of a contingency.

The election is available to the executor only at the time the return is filed, and only if the return is filed within fifteen months from the decedent's death, or within the period of an extension of time for filing granted under the provisions of article 68 or 69, as amended by Treasury Decision 4627, of these regulations. The election applies to all the property included in the gross estate on the date of the decedent's death. It cannot be applied only to a portion of such property. The election, if exercised, cannot be rescinded.

In every case where the election is exercised, the return, Form 706, must set forth (1) an itemized description of all property included in the gross estate on the date of the decedent's death together with the value of each item as of that date, (2) an itemized disclosure of all distributions, sales, exchanges, and other dispositions of any of the property during the one-year period after the decedent's death, together with the dates thereof, and (3) the value of each item of property determined in accordance with the provisions of subdivision (j). The amount of any income accrued and unpaid at the date of the decedent's death on each item of principal, the amount of any income collected or otherwise realized thereon after the decedent's death and prior to the date as of which the item of principal is to be valued, and the amount of any income accrued and unpaid thereon at such subsequent valuation date, shall be separately shown. All the information indicated by Form 706 must be supplied. Statements as to distributions, sales, exchanges, and other dispositions of the property within the one-year period must be supported by evidence. If the court makes an order or decree of distribution during that period, a certified copy thereof must be submitted as part of the evidence. The Commissioner may require the submission of such additional evidence as is deemed necessary.

If the election is exercised, then wherever in any other article of these regulations, except in articles 57 and 63, as amended by Treasury Decision 4627, reference is made to the value of property at the time of the decedent's death, such reference shall be deemed to refer to the value thereof used in determining the value of the gross estate.

This treasury decision is prescribed pursuant to the authority contained in section 1101 of the Revenue Act of 1926.

[SEAL]

GUY T. HELVERING,

Commissioner of Internal Revenue.

Approved, September 25, 1936.

WAYNE C. TAYLOR,

Acting Secretary of the Treasury.

[F. R. Doc. 2610—Filed, September 28, 1936; 12:53 p. m.]

DEPARTMENT OF AGRICULTURE.

Agricultural Adjustment Administration.

NER-B-2—New Jersey
(New Jersey—Amendment No. 1)

Issued September 26, 1936

1936 AGRICULTURAL CONSERVATION PROGRAM—NORTHEAST REGION

BULLETIN NO. 2—AMENDMENT NO. 17

Soil Building Practices—New Jersey (New Jersey Amendment No. 1)

Pursuant to the authority vested in the Secretary of Agriculture under section 8 of the Soil Conservation and Domestic Allotment Act, Northeast Region Bulletin No. 2, as amended, for the State of New Jersey is further amended by adding to the section entitled "Group I. Seeding Legumes" a new practice numbered "3". Said section as amended by the addition of said new practice reads as follows:

Group I—Seeding Legumes.

Seeding crop land or non-crop pasture land, between January 1, 1936, and October 31, 1936, to alfalfa, red clover, mammoth clover, alsike clover, or mixtures of these alone or with perennial grasses, provided at least 40 percent by weight of such mixtures consists of these legumes:

Payment per acre

1. When seeding is made without a nurse crop or with oats, barley, or a grain mixture, as a nurse crop which is cut green or pastured sufficiently to prevent grain formation or with wheat or rye as a nurse crop which is cut green and left on the land. \$2.00
2. When seeding is made with oats, barley, or a grain mixture, as a nurse crop which is allowed to mature as grain. 1.00
3. When seeding is made with rye or wheat, as a nurse crop which is allowed to mature as grain: Provided, That notwithstanding the provisions of the section of this Bulletin No. 2, entitled "Group VI. Improving land by the use of superphosphate", no payment shall be made for the use of superphosphate or equivalent quantities of other materials substituted for superphosphate, on land on which the practice specified in this item 3 is carried out. 1.00

In testimony whereof, H. A. Wallace, Secretary of Agriculture, has hereunto set his hand and caused the official seal of the Department of Agriculture to be affixed in the City of Washington, District of Columbia, this 26th day of September 1936.

[SEAL]

H. A. WALLACE,

Secretary of Agriculture.

[F. R. Doc. 2597—Filed, September 28, 1936; 12:44 p. m.]

SR-B-1, Revised
Supplement (s)

1936 AGRICULTURAL CONSERVATION PROGRAM—SOUTHERN REGION

BULLETIN NO. 1, REVISED, SUPPLEMENT (S)

In lieu of each acre of soil-conserving crops required to be grown with respect to sugarcane for sugar pursuant to the provisions of section 6 of part II, "Rates and Conditions of

Payment", and Supplement (f), Revised, of Southern Region Bulletin No. 1, Revised, there may be substituted one and one-half acres of land which meets the following requirements:

- (1) On which the top soil is combustible;
- (2) From which no soil-depleting crop is harvested during 1936; and
- (3) For which adequate facilities (ditches and pumps and other necessary equipment) have been constructed and installed or maintained during the calendar year 1936 for flooding the land as a protection against the destruction of such top soil by fire.

The facilities required to constitute adequate protection against fire for the purposes of this provision shall be determined by the Secretary of Agriculture on the basis of recommendation of the Florida State Agricultural Conservation Committee.

In testimony whereof, H. A. Wallace, Secretary of Agriculture, has hereunto set his hand and caused the official seal of the Department of Agriculture to be affixed in the city of Washington, District of Columbia, this 26th day of September 1936.

[SEAL]

H. A. WALLACE,

Secretary of Agriculture.

[F. R. Doc. 2596—Filed, September 28, 1936; 12:44 p. m.]

WR-B-1 Revised—
Supplement (g)

Issued September 25, 1936

1936 AGRICULTURAL CONSERVATION PROGRAM—WESTERN REGION

BULLETIN NO. 1 REVISED, SUPPLEMENT (G)

Range Land

Pursuant to the authority vested in the Secretary of Agriculture under section 8 of the Soil Conservation and Domestic Allotment Act, Western Region Bulletin No. 1 Revised, as amended by supplements (a) to (f), inclusive, is hereby further amended and supplemented by adding the following part VII to the end thereof:

PART VII—RANGE LANDS

Payments will be made in connection with the effectuation of the purposes of section 7 (a) of the Soil Conservation and Domestic Allotment Act for 1936 with respect to range lands only in accordance with the following provisions of this part VII or amendments thereto.

SECTION 1. Definition.—As used in this part VII and in all forms and documents relating to the 1936 agricultural conservation program in its application to range lands in the Western Region, the following terms shall have the meanings ascribed:

Operator means a person who as owner, cash-tenant, or share-tenant operates, or a person who acts in similar capacity in the operation of, the ranching unit for the duration of the program provided for in this part VII.

Person means an individual, partnership, association, or corporation, and may include such governmental agencies as are designated by the Secretary.

Range land means any land, other than that owned or controlled by the United States Government or any agency thereof, in which an operator has such a legal estate or interest as to give him control thereof for the duration of the program provided for in this part VII, which produces forage without cultivation or general irrigation, ten acres or more of which are required to graze one animal unit.

Ranching unit means all the range land which is used by the operator(s) in 1936 as a single unit in producing livestock, with workstock, farm machinery, and labor substantially separate from that of any other range land.

Animal unit means the unit of measurement of the number of livestock, or of the forage-producing capacity of range land, in terms of one cow, one horse, five sheep, or the equivalent thereof, for the period of twelve months.¹

¹Two yearlings equal one cow or one horse. A calf or a colt shall be classed as a yearling, and a lamb shall be classed as a mature sheep after January 1 of the year following its birth.

Grazing capacity of range land means that number of animal units which the range land will sustain over a period of years without injury to the range, forage, tree growth, or water shed.

SEC. 2. Range-Building Payment.—Payment will be made for the carrying out of such range-building practices on range land in 1936 at such rates in any State, and upon such conditions as are recommended by the State Committee for such State, or by the Agricultural Adjustment Administration, and approved by the Secretary. Such payments shall not be subject to the deductions provided in sections 7 and 8 of part II for failure to have a minimum acreage of soil-conserving crops and for increase in acreage of soil-depleting crops. Such practices, rates of payment, and conditions will be contained in Western Region Bulletin No. 2, as amended for the State.

SEC. 3. Grazing Capacity.—For each ranching unit for which an application for determination of grazing capacity has been received, the county committee shall recommend, for approval by the Secretary, the grazing capacity of range land on the ranching unit. Such grazing capacity shall be based upon the report submitted by the range examiner who, in examining the range and making his report thereon, will take into consideration the following: (1) composition, palatability, and density of vegetative growth; (2) climatic fluctuations; (3) distribution and character of watering facilities; (4) topographic and cultural features; (5) classes of livestock; (6) presence or absence of rodent and poisonous plant infestation; and (7) history of use.

SEC. 4. Appeals.—If the grazing capacity recommended for a ranching unit is believed by the operator(s) not to be equitable, the operator(s) may request the county committee to reconsider its recommendation. If no agreement is reached between such operator(s) and such committee, an appeal may be taken in accordance with rules prescribed by the Secretary.

SEC. 5. Association Expenses.—In computing payments hereunder there shall be deducted from the payment to any operator with respect to a ranching unit or ranching units in a county all or such part as shall, under rules prescribed by the Secretary, be determined to be such operator's pro rata share of the estimated administrative expense incurred and to be incurred by the county agricultural conservation association of the county in which such ranching unit or ranching units are located, in cooperating in carrying out in such county the 1936 agricultural conservation program. As provided in the articles of association, as amended, any operator who previously has not become a member of the county agricultural conservation association of the county in which his ranching unit or ranching units are located shall become a member thereof by virtue of his signing an application for payment with respect to the range lands on such ranching unit or ranching units.

SEC. 6. Persons Eligible to Apply for and Receive Payment.—Application for payment may be made only by an operator of a ranching unit. In case there are two or more operators of the ranching unit, the application must be made by all the operators thereof.

Payments will be made to: (1) a sole operator; or (2) each operator of a group of two or more operators, provided, all operators of the ranching unit signify in the application for payment a percentage of the total payment under the application for payment to be made to each operator.

SEC. 7. Land to be Designated in the Application for Payment.—There must be designated in the application for payment all land included within a ranching unit.

SEC. 8. Filing of Application for Payment.—Payments will be made only upon application for payment filed with the county committee in the county in which the ranching unit (or the major portion thereof) is located on or before a date recommended by the State Committee for such State and approved by the Director of the Western Division.

In testimony whereof, H. A. Wallace, Secretary of Agriculture, has hereunto set his hand and caused the official seal

of the Department of Agriculture to be affixed in the city of Washington, District of Columbia, this 26th day of September 1936.

[SEAL]

H. A. WALLACE,
Secretary of Agriculture.

[F. R. Doc. 2609—Filed, September 28, 1936; 12:48 p. m.]

WR Bulletin 2—Arizona—1, Revised Issued September 26, 1936
Supplement (a)

1936 AGRICULTURAL CONSERVATION PROGRAM—WESTERN REGION
BULLETIN NO. 2—ARIZONA—1, REVISED—SUPPLEMENT (A)

Range-Building Practices

Pursuant to the authority vested in the Secretary of Agriculture under section 8 of the Soil Conservation and Domestic Allotment Act, Western Region Bulletin No. 2—Arizona—1, Revised, is supplemented as follows:

SECTION 1. Range-Building Practices and Rates of Payment.—In accordance with the provisions of section 2, part VII of Western Region Bulletin No. 1, Revised, payment will be made for the carrying out on range land in 1936 of range-building practices, as follows:

(a) *Contouring.*—A payment of 60 cents for each acre furrowed on the contour, furrows to be not less than 8 inches in width and 4 inches in depth, dammed at intervals of not more than 100 feet and constructed on slopes in excess of 2%, with intervals between furrows not more than 25 feet.

(b) *Water Developments.*—(1) *Development of springs and seeps.*—A payment of \$50.00 will be made for digging out each spring or seep, protecting the source from trampling, and conveying the water, in a trough, or in a pipe not less than one inch in diameter, to a tank.

(2) *Earthen pits or reservoirs for holding run-off and impounding precipitation.*—A payment of 15 cents per cubic yard of fill or excavation will be made for constructing earthen pits or reservoirs with spillways adequate to prevent dams from washing out.

(3) *Wells.*—A payment of one dollar per linear foot will be made for the drilling or digging of wells, casing to be not less than four inches in diameter, provided a windmill or power pump is installed, and the water is piped to a tank or storage reservoir.

(c) *Water Spreading to Prevent Soil Washing.*—A payment will be made of 10 cents per 100 linear feet of permanent ditching constructed and maintained for the diversion of surface water to prevent soil washing, not including any temporary field ditching or any ditching primarily for purposes of irrigation, sub-surface drainage, or under-drainage, or primarily for any purpose other than the prevention of soil washing. (See Farmers' Bulletin No. 1606, *Farm Drainage*, published by the U. S. Department of Agriculture).

(d) *Range Fences.*—A payment of 30 cents per rod will be made for the construction of three or more wire fences, with posts not more than 20 feet apart, with corner posts well braced, and with wires tightly stretched.

SEC. 2. General Conditions for Payment.—(a) No payment will be made for any range-building practice unless the county committee prior to the institution of such practice has given its written approval based upon the examination of the ranching unit by the range examiner and has determined that such practice will tend to effectuate the purposes of the act.

(b) No total payment shall be made with respect to performances of range-building practices on any ranching unit which is in excess of the product of \$2.00 times the grazing capacity thereof.

(c) No payment shall be made except with respect to range-building practices performed in the calendar year 1936 pursuant to the provisions of part VII of Western Region Bulletin No. 1, Revised.

(d) No payment shall be made unless the range-building practices performed are carried out in accordance with the generally accepted standards of good ranching practices, and by using the kinds and quantities of seeds and other materials normally employed for such practices.

(e) No payment shall be made with respect to performances for which the labor, seeds, or materials are furnished by any State or Federal agency.

In testimony whereof, H. A. Wallace, Secretary of Agriculture, has hereunto set his hand and caused the official seal of the Department of Agriculture to be affixed in the city of Washington, District of Columbia, this 26th day of September 1936.

[SEAL]

H. A. WALLACE,
Secretary of Agriculture.

[F. R. Doc. 2608—Filed, September 23, 1936; 12:47 p. m.]

WR Bulletin 2—California—1, Revised Issued September 26, 1936
Supplement (b)

1936 AGRICULTURAL CONSERVATION PROGRAM—WESTERN REGION

BULLETIN NO. 2—CALIFORNIA—1, REVISED—SUPPLEMENT (b)

Range-Building Practices

Pursuant to the authority vested in the Secretary of Agriculture under section 8 of the Soil Conservation and Domestic Allotment Act, Western Region Bulletin No. 2—California—1, Revised, is supplemented as follows:

SECTION 1. *Range-building Practices and Rates of Payment.*—In accordance with the provisions of section 2, part VII of Western Region Bulletin No. 1, Revised, payment will be made for the carrying out on range land in 1936 of range-building practices, as follows:

(a) *Contouring.*—A payment of 60 cents for each acre furrowed on the contour, furrows to be not less than 8 inches in width and 4 inches in depth, dammed at intervals of not more than 100 feet and constructed on slopes in excess of 2%, with intervals between furrows not more than 25 feet.

(b) *Water Developments.*—(1) *Development of springs and seeps.*—A payment of \$50.00 will be made for digging out each spring or seep, protecting the source from trampling, and conveying the water, in a trough, or in a pipe not less than one inch in diameter, to a tank.

(2) *Earthen pits or reservoirs for holding run-off and impounding precipitation.*—A payment of 15 cents per cubic yard of fill or excavation will be made for constructing earthen pits or reservoirs with spillways adequate to prevent dams from washing out.

(3) *Wells.*—A payment of \$1.00 per linear foot will be made for the drilling or digging of wells, casing to be not less than 4 inches in diameter, provided a windmill or power pump is installed, and the water is piped to a tank or storage reservoir.

(c) *Range Fences.*—A payment of 30 cents per rod will be made for the construction of three or more wire fences, with posts not more than 20 feet apart, with corner posts well braced and with wires tightly stretched.

(d) *Fire Guards.*—A payment of 3 cents per 100 linear feet will be made for the establishment of fire guards, not less than four feet in width, by ploughing furrows or otherwise exposing the mineral soil.

Sec. 2. *General Conditions for Payment.*—(a) No payment will be made for any range-building practice unless the county committee prior to the institution of such practice has given its written approval based upon the examination of the ranching unit by the range examiner and has determined that such practice will tend to effectuate the purposes of the act.

(b) No total payment shall be made with respect to performances of range-building practices on any ranching unit which is in excess of the product of \$2.00 times the grazing capacity thereof.

(c) No payment shall be made except with respect to range-building practices performed in the calendar year

1936 pursuant to the provisions of part VII of Western Region Bulletin No. 1, Revised.

(d) No payment shall be made unless the range-building practices performed are carried out in accordance with the generally accepted standards of good ranching practices, and by using the kinds and quantities of seeds and other materials normally employed for such practices.

(e) No payment shall be made with respect to performances for which the labor, seeds, or materials are furnished by any State or Federal agency.

In testimony whereof, H. A. Wallace, Secretary of Agriculture, has hereunto set his hand and caused the official seal of the Department of Agriculture to be affixed in the city of Washington, District of Columbia, this 26th day of September 1936.

[SEAL]

H. A. WALLACE,
Secretary of Agriculture.

[F. R. Doc. 2607—Filed, September 23, 1936; 12:47 p. m.]

WR Bulletin 2—Colorado—1, Revised Issued September 26, 1936
Supplement (a)

1936 AGRICULTURAL CONSERVATION PROGRAM—WESTERN REGION

BULLETIN NO. 2—COLORADO—1, REVISED—SUPPLEMENT (a)

Range-Building Practices

Pursuant to the authority vested in the Secretary of Agriculture under section 8 of the Soil Conservation and Domestic Allotment Act, Western Region Bulletin No. 2—Colorado—1, Revised, is supplemented as follows:

SECTION 1. *Range-Building Practices and Rates of Payment.*—In accordance with the provisions of section 2, part VII of Western Region Bulletin No. 1, Revised, payment will be made for the carrying out on range land in 1936 of range-building practices, as follows:

(a) *Contouring.*—A payment of 60 cents for each acre furrowed on the contour, furrows to be not less than 8 inches in width and 4 inches in depth, dammed at intervals of not more than 100 feet and constructed on slopes in excess of 2%, with intervals between furrows not more than 25 feet.

(b) *Water Developments.*—(1) *Development of springs and seeps.*—A payment of \$50.00 will be made for digging out each spring or seep, protecting the source from trampling, and conveying the water, in a trough, or in a pipe not less than one inch in diameter, to a tank.

(2) *Earthen pits or reservoirs for holding run-off and impounding precipitation.*—A payment of 15 cents per cubic yard of fill or excavation will be made for constructing earthen pits or reservoirs with spillways adequate to prevent dams from washing out.

(3) *Wells.*—A payment of \$1.00 per linear foot will be made for the drilling or digging of wells, casing to be not less than 4 inches in diameter, provided windmill or power pump is installed, and the water is piped to a tank or storage reservoir.

(c) *Water Spreading to Prevent Soil Washing.*—A payment will be made of 10 cents per 100 linear feet of permanent ditching constructed and maintained for the division of surface water to prevent soil washing, not including any temporary field ditching or any ditching primarily for purposes of irrigation, subsurface drainage or under-drainage, or primarily for any purpose other than the prevention of soil washing. (See Farmers' Bulletin No. 1606, *Farm Drainage*, published by the U. S. Department of Agriculture.)

(d) *Range Fences.*—A payment of 30 cents per rod will be made for the construction of three or more wire fences, with posts not more than 20 feet apart, with corner posts well braced and with wires tightly stretched.

(e) *Receding.*—(1) A payment of \$2.50 per acre will be made for receding depleted range land before December 15, 1936, at a rate not less than 3 pounds per acre, with crested wheat grass. (2) A payment of \$1.25 per acre will

be made for reseeding depleted range land before December 15, 1936, at a rate not less than 7 pounds per acre, with slender wheat grass, western wheat grass, or brome grass (*bromus inermis*).

(f) *Railing Sagebrush*.—A payment of 50 cents per acre will be made for destroying sagebrush by use of railroad rails or by other mechanical methods that result in the destruction of at least 75% of the sagebrush cover.

SEC. 2. *General Conditions for Payment*.—(a) No payment will be made for any range-building practice unless the county committee prior to the institution of such practice has given its written approval based upon the examination of the ranching unit by the range examiner and has determined that such practice will tend to effectuate the purposes of the act.

(b) No total payment shall be made with respect to performances of range-building practices on any ranching unit which is in excess of the product of \$2.00 times the grazing capacity thereof.

(c) No payment shall be made except with respect to range-building practices performed in the calendar year 1936 pursuant to the provisions of part VII of Western Region Bulletin No. 1, Revised.

(d) No payment shall be made unless the range-building practices performed are carried out in accordance with the generally accepted standards of good ranching practices, and by using the kinds and quantities of seeds and other materials normally employed for such practices.

(e) No payment shall be made with respect to performances for which the labor, seeds, or materials are furnished by any State or Federal agency.

In testimony whereof, H. A. Wallace, Secretary of Agriculture, has hereunto set his hand and caused the official seal of the Department of Agriculture to be affixed in the city of Washington, District of Columbia, this 26th day of September 1936.

[SEAL]

H. A. WALLACE,
Secretary of Agriculture.

[F. R. Doc. 2606—Filed, September 28, 1936; 12:47 p. m.]

WR Bulletin 2—Kansas—1, Revised Issued September 26, 1936
Supplement (a)

1936 AGRICULTURAL CONSERVATION PROGRAM—WESTERN REGION

BULLETIN NO. 2—KANSAS—1, REVISED—SUPPLEMENT (A)

Range-building practices

Pursuant to the authority vested in the Secretary of Agriculture under section 8 of the Soil Conservation and Domestic Allotment Act, Western Region Bulletin No. 2—Kansas—1, Revised, is supplemented as follows:

SECTION 1. *Range-Building Practices and Rates of Payment*.—In accordance with the provisions of section 2, part VII of Western Region Bulletin No. 1, Revised, payment will be made for the carrying out on range land in 1936 of range-building practices, in all counties in the State of Kansas except the following: Nemaha, Jackson, Shawnee, Osage, Coffey, Woodson, Wilson, Montgomery, Brown, Atchison, Jefferson, Douglas, Franklin, Anderson, Allen, Neosho, Labette, Doniphan, Leavenworth, Wyandotte, Johnson, Miami, Linn, Bourbon, Crawford, and Cherokee, as follows:

(a) *Water Developments*.—(1) *Earthen pits or reservoirs for holding run-off and impounding precipitation*.—A payment of 15 cents per cubic yard of fill or excavation will be made for constructing earthen pits or reservoirs with spillways adequate to prevent dams from washing out.

(2) *Wells*.—A payment of \$1.00 per linear foot will be made for the drilling or digging of wells, casing to be not less than 4 inches in diameter, provided a windmill or power pump is installed, and the water is piped to a tank or storage reservoir.

(c) *Water Spreading to Prevent Soil Washing*.—A payment will be made of 10 cents per 100 linear feet of permanent ditching constructed and maintained for the diversion

of surface water to prevent soil washing, not including any temporary field ditching or any ditching primarily for purposes of irrigation, sub-surface drainage or under-drainage, or primarily for any purpose other than the prevention of soil washing. (See Farmers' Bulletin No. 1606, *Farm Drainage*, published by the U. S. Department of Agriculture.)

SEC. 2. *General Conditions for Payment*.—(a) No payment will be made for any range-building practice unless the county committee prior to the institution of such practice has given its written approval based upon the examination of the ranching unit by the range examiner and has determined that such practice will tend to effectuate the purposes of the act.

(b) No total payment shall be made with respect to performances of range-building practices on any ranching unit which is in excess of the product of \$2.00 times the grazing capacity thereof.

(c) No payment shall be made except with respect to range-building practices performed in the calendar year 1936 pursuant to the provisions of part VII of Western Region Bulletin No. 1, Revised.

(d) No payment shall be made unless the range-building practices performed are carried out in accordance with the generally accepted standards of good ranching practices, and by using the kinds and quantities of seeds and other materials normally employed for such practices.

(e) No payment shall be made with respect to performances for which the labor, seeds, or materials are furnished by any State or Federal agency.

In testimony whereof, H. A. Wallace, Secretary of Agriculture, has hereunto set his hand and caused the official seal of the Department of Agriculture to be affixed in the City of Washington, District of Columbia, this 26th day of September 1936.

[SEAL]

H. A. WALLACE,
Secretary of Agriculture.

[F. R. Doc. 2605—Filed, September 28, 1936; 12:47 p. m.]

WR Bulletin 2—Montana—1, Revised Issued September 26, 1936
Supplement (b)

1936 AGRICULTURAL CONSERVATION PROGRAM—WESTERN REGION

BULLETIN NO. 2—MONTANA—1, REVISED—SUPPLEMENT (B)

Range-Building Practices

Pursuant to the authority vested in the Secretary of Agriculture under section 8 of the Soil Conservation and Domestic Allotment Act, Western Region Bulletin No. 2—Montana—1, Revised, is supplemented as follows:

SECTION 1. *Range-Building Practices and Rates of Payment*.—In accordance with the provisions of section 2, part VII of Western Region Bulletin No. 1, Revised, payment will be made for the carrying out on range land in 1936 of range-building practices, as follows:

(a) *Contouring*.—A payment of 60 cents for each acre furrowed on the contour, furrows to be not less than 8 inches in width and 4 inches in depth, dammed at intervals of not more than 100 feet and constructed on slopes in excess of 2%, with intervals between furrows not more than 25 feet.

(b) *Water Developments*.—(1) *Development of springs and seeps*.—A payment of \$50.00 will be made for digging out each spring or seep, protecting the source from trampling, and conveying the water, in a trough, or in a pipe not less than one inch in diameter, to a tank.

(2) *Earthen pits or reservoirs for holding run-off and impounding precipitation*.—A payment of 15 cents per cubic yard of fill or excavation will be made for constructing earthen pits or reservoirs with spillways adequate to prevent dams from washing out.

(3) *Wells*.—A payment of \$1.00 per linear foot will be made for the drilling or digging of wells, casing to be not less than 4 inches in diameter; provided a windmill or

power pump is installed, and the water is piped to a tank or storage reservoir.

(c) *Water Spreading to Prevent Soil Washing.*—A payment will be made of 10 cents per 100 linear feet of permanent ditching constructed and maintained for the diversion of surface water to prevent soil washing, not including any temporary field ditching or any ditching primarily for purposes of irrigation, sub-surface drainage, or under-drainage, or primarily for any purpose other than the prevention of soil washing. (See Farmers' Bulletin No. 1606, *Farm Drainage*, published by the U. S. Department of Agriculture.)

(d) *Range Fences.*—A payment of 30 cents per rod will be made for the construction of three or more wire fences, with posts not more than 20 feet apart, with corner posts well braced, and with wires tightly stretched.

(e) *Reseeding.*—(1) A payment of \$2.50 per acre will be made for reseeding depleted range land before December 15, 1936, at a rate not less than 5 pounds per acre, with crested wheat grass.

(2) A payment of \$1.25 per acre will be made for reseeding depleted range land before December 15, 1936, at a rate not less than 7 pounds per acre, with slender wheat grass, western wheat grass, or brome grass (*bromus inermis*).

(f) *Fire Guards.*—A payment of 3 cents per 100 linear feet will be made for the establishment of fire guards, not less than four feet in width, by ploughing furrows or otherwise exposing the mineral soil.

SEC. 2. *General Conditions for Payment.*—(a) No payment will be made for any range-building practice unless the county committee, prior to the institution of such practice, has given its written approval based upon the examination of the ranching unit by the range examiner and has determined that such practice will tend to effectuate the purposes of the act.

(b) No total payment shall be made with respect to performances of range-building practices on any ranching unit which is in excess of the product of \$2.00 times the grazing capacity thereof.

(c) No payment shall be made except with respect to range-building practices performed in the calendar year 1936, pursuant to the provisions of part VII of Western Region, Bulletin No. 1, Revised.

(d) No payment shall be made unless the range-building practices performed are carried out in accordance with the generally accepted standards of good ranching practices, and by using the kinds and quantities of seeds and other materials normally employed for such practices.

(e) No payment shall be made with respect to performances for which the labor, seeds, or materials are furnished by any State or Federal agency.

In testimony whereof, H. A. Wallace, Secretary of Agriculture, has hereunto set his hand and caused the official seal of the Department of Agriculture to be affixed in the City of Washington, District of Columbia, this 26th day of September 1936.

[SEAL]

H. A. WALLACE,
Secretary of Agriculture.

[F. R. Doc. 2604—Filed, September 23, 1936; 12:46 p. m.]

WR Bulletin No. 2—Nevada—1, Revised Issued September 26, 1936
Supplement (a)

1936 AGRICULTURAL CONSERVATION PROGRAM—WESTERN REGION

BULLETIN NO. 2—NEVADA—1, REVISED—SUPPLEMENT (A)

Range-Building Practices

Pursuant to the authority vested in the Secretary of Agriculture under section 8 of the Soil Conservation and Domestic Allotment Act, Western Region Bulletin No. 2—Nevada—1, Revised, is supplemented as follows:

SECTION 1. *Range-Building Practices and Rates of Payment.*—In accordance with the provisions of section 2, part

VII of Western Region Bulletin No. 1, Revised, payment will be made for the carrying out on range land in 1936 of range-building practices, as follows:

(a) *Water-Developments.*—(1) *Development of springs and seeps.*—A payment of \$50.00 will be made for digging out each spring or seep, protecting the source from trampling, and conveying the water, in a trough, or in a pipe not less than one-inch in diameter, to a tank.

(2) *Earthen pits or reservoirs for holding run-off and impounding precipitation.*—A payment of 15 cents per cubic yard of fill or excavation will be made for constructing earthen pits or reservoirs with spillways adequate to prevent dams from washing out.

(b) *Water Spreading to Prevent Soil Washing.*—A payment will be made of 10 cents per 100 linear feet of permanent ditching constructed and maintained for the diversion of surface water to prevent soil washing, not including any temporary field ditching or any ditching primarily for purposes of irrigation, sub-surface drainage or under-drainage, or primarily for any purpose other than the prevention of soil washing. (See Farmers' Bulletin No. 1606, *Farm Drainage*, published by the U. S. Department of Agriculture.)

(c) *Range Fences.*—A payment of 30 cents per rod will be made for the construction of three or more wire fences, with posts not more than 20 feet apart, with corner posts well braced and with wires tightly stretched.

(d) *Reseeding.*—(1) A payment of \$2.50 per acre will be made for reseeding depleted range land before December 15, 1936, at a rate not less than 5 pounds per acre, with crested wheat grass.

(2) A payment of \$1.25 per acre will be made for reseeding depleted range land before December 15, 1936, at a rate not less than 7 pounds per acre, with slender wheat grass, western wheat grass, or brome grass (*bromus inermis*).

(e) *Fire Guards.*—A payment of 3 cents per 100 linear feet will be made for the establishment of fire guards, not less than four feet in width, by ploughing furrows or otherwise exposing the mineral soil.

(f) *Railing Sagebrush.*—A payment of 50 cents per acre will be made for destroying sagebrush by use of railroad rails or by other mechanical methods that result in the destruction of at least 75% of the sagebrush cover.

SEC. 2. *General Conditions for Payment.*—(a) No payment will be made for any range-building practice unless the county committee prior to the institution of such practice has given its written approval based upon the examination of the ranching unit by the range examiner and has determined that such practice will tend to effectuate the purposes of the act.

(b) No total payment shall be made with respect to performances of range-building practices on any ranching unit which is in excess of the product of \$2.00 times the grazing capacity thereof.

(c) No payment shall be made except with respect to range-building practices performed in the calendar year 1936 pursuant to the provisions of part VII of Western Region Bulletin No. 1, Revised.

(d) No payment shall be made unless the range-building practices performed are carried out in accordance with the generally accepted standards of good ranching practices, and by using the kinds and quantities of seeds and other materials normally employed for such practices.

(e) No payment shall be made with respect to performances for which the labor, seeds, or materials are furnished by any State or Federal agency.

In testimony whereof, H. A. Wallace, Secretary of Agriculture, has hereunto set his hand and caused the official seal of the Department of Agriculture to be affixed in the city of Washington, District of Columbia, this 26th day of September 1936.

[SEAL]

H. A. WALLACE,
Secretary of Agriculture.

[F. R. Doc. 2603—Filed, September 23, 1936; 12:46 p. m.]

WR Bulletin 2—New Mexico—1, Issued September 26, 1936
Revised
Supplement (a)

1936 AGRICULTURAL CONSERVATION PROGRAM—WESTERN REGION

BULLETIN NO. 2—NEW MEXICO—1, REVISED—SUPPLEMENT (A)

Range-Building Practices

Pursuant to the authority vested in the Secretary of Agriculture under section 8 of the Soil Conservation and Domestic Allotment Act, Western Region Bulletin No. 2—New Mexico—1, Revised, is supplemented as follows:

SECTION 1. Range-Building Practices and Rates of Payment.—In accordance with the provisions of section 2, part VII of Western Region Bulletin No. 1, Revised, payment will be made for the carrying out on range land in 1936 of range-building practices, as follows:

(a) *Contouring.*—A payment of 60 cents for each acre furrowed on the contour, furrows to be not less than 8 inches in width and 4 inches in depth, dammed at intervals of not more than 100 feet and constructed on slopes in excess of 2%, with intervals between furrows not more than 25 feet.

(b) *Water Developments.*—(1) *Development of springs and seeps.*—A payment of \$50.00 will be made for digging out each spring or seep, protecting the source from trampling, and conveying the water, in a trough, or in a pipe not less than one-inch in diameter, to a tank.

(2) *Earthen pits or reservoirs for holding run-off and impounding precipitation.*—A payment of 15 cents per cubic yard of fill or excavation will be made for constructing earthen pits or reservoirs with spillways adequate to prevent dams from washing out.

(3) *Wells.*—A payment of \$1.00 per linear foot will be made for the drilling or digging of wells, casing to be not less than 4 inches in diameter, provided a windmill or power pump is installed, and the water is piped to a tank or storage reservoir.

(c) *Water Spreading to Prevent Soil Washing.*—A payment will be made of 10 cents per 100 linear feet of permanent ditching constructed and maintained for the diversion of surface water to prevent soil washing, not including any temporary field ditching or any ditching primarily for purposes of irrigation, sub-surface drainage or under-drainage, or primarily for any purpose other than the prevention of soil washing. (See Farmers' Bulletin No. 1606, *Farm Drainage*, published by the U. S. Department of Agriculture).

(d) *Range Fences.*—A payment of 30 cents per rod will be made for the construction of three or more wire fences, with posts not more than 20 feet apart, with corner posts well braced and with wires tightly stretched.

(e) *Rodent Control.*—A payment for the destruction of at least ninety percent of the range-destroying rodents on an infested area will be made as follows: 7½¢ per acre of area infested with prairie dogs, and 5¢ per acre of area infested with kangaroo rats.

(f) *Fire Guards.*—A payment of 3 cents per 100 linear feet will be made for the establishment of fire guards, not less than four feet in width, by ploughing furrows or otherwise exposing the mineral soil.

SEC. 2. General Conditions for Payment.—(a) No payment will be made for any range-building practice unless the county committee prior to the institution of such practice has given its written approval based upon the examination of the ranching unit by the range examiner and has determined that such practice will tend to effectuate the purposes of the act.

(b) No total payment shall be made with respect to performances of range-building practices on any ranching unit which is in excess of the product of \$2.00 times the grazing capacity thereof.

(c) No payment shall be made except with respect to range-building practices performed in the calendar year 1936 pursuant to the provisions of part VII of Western Region Bulletin No. 1, Revised.

(d) No payment shall be made unless the range-building practices performed are carried out in accordance with the

generally accepted standards of good ranching practices, and by using the kinds and quantities of seeds and other materials normally employed for such practices.

(e) No payment shall be made with respect to performance for which the labor, seeds, or materials are furnished by any State or Federal agency.

In testimony whereof, H. A. Wallace, Secretary of Agriculture, has hereunto set his hand and caused the official seal of the Department of Agriculture to be affixed in the city of Washington, District of Columbia, this 26th day of September 1936.

[SEAL]

H. A. WALLACE,
Secretary of Agriculture.

[F. R. Doc. 2602—Filed, September 28, 1936; 12:46 p. m.]

WR Bulletin 2—North Dakota—1,
Revised
Supplement (a)

Issued September 26, 1936

1936 AGRICULTURAL CONSERVATION PROGRAM—WESTERN REGION

BULLETIN NO. 2—NORTH DAKOTA—1, REVISED, SUPPLEMENT (A)

Range-Building Practices

Pursuant to the authority vested in the Secretary of Agriculture under section 8 of the Soil Conservation and Domestic Allotment Act, Western Region Bulletin No. 2—North Dakota—1, Revised, is supplemented as follows:

SECTION 1. Range-Building Practices and Rates of Payment.—In accordance with the provisions of section 2, part VII of Western Region Bulletin No. 1, Revised, payment will be made for the carrying out on range land in 1936 of range-building practices, in the counties of Adams, Billings, Bottineau, Bowman, Burke, Burleigh, Dickey, Divide, Dunn, Emons, Golden Valley, Grant, Hettinger, Kidder, Logan, Mercer, Mountrail, Morton, McHenry, McIntosh, McKenzie, McLean, Oliver, Pierce, Ranville, Rolette, Sheridan, Sioux, Slope, Stark, Stutsman, Ward, Wells, and Williams, as follows:

(a) *Contouring.*—A payment of 60 cents for each acre furrowed on the contour, furrows to be not less than 8 inches in width and 4 inches in depth, dammed at intervals of not more than 100 feet and constructed on slopes in excess of 2%, with intervals between furrows not more than 25 feet.

(b) *Water Developments.*—(1) *Development of springs and seeps.*—A payment of \$50.00 will be made for digging out each spring or seep, protecting the source from trampling, and conveying the water in a trough, or in a pipe not less than one inch in diameter, to a tank.

(2) *Earthen pits or reservoirs for holding run-off and impounding precipitation.*—A payment of 15 cents per cubic yard of fill or excavation will be made for constructing earthen pits or reservoirs with spillways adequate to prevent dams from washing out.

(3) *Wells.*—A payment of \$1.00 per linear foot will be made for the drilling or digging of wells, casing to be not less than 4 inches in diameter, provided a windmill or power pump is installed and the water is piped to a tank or storage reservoir.

(c) *Water Spreading to Prevent Soil Washing.*—A payment will be made of 10 cents per 100 linear feet of permanent ditching constructed and maintained for the diversion of surface water to prevent soil washing, not including any temporary field ditching or any ditching primarily for purposes of irrigation, sub-surface drainage, or under-drainage, or primarily for any purpose other than the prevention of soil washing. (See Farmers' Bulletin No. 1606, *Farm Drainage*, published by the U. S. Department of Agriculture.)

(d) *Range Fences.*—A payment of 30 cents per rod will be made for the construction of three or more wire fences, with posts not more than 20 feet apart, with corner posts well braced and with wires tightly stretched.

(e) *Reseeding.*—(1) A payment of \$2.50 per acre will be made for reseeding depleted range land before December

15, 1936, at a rate not less than 5 pounds per acre, with crested wheat grass.

(2) A payment of \$1.50 per acre will be made for reseeding depleted range land before December 15, 1936, at a rate not less than 7 pounds per acre, with slender wheat grass, western wheat grass, or brome grass (*bromus inermis*).

SECTION 2. General Conditions for Payment.—(a) No payment will be made for any range-building practice unless the county committee prior to the institution of such practice has given its written approval based upon the examination of the ranching unit by the range examiner and has determined that such practice will tend to effectuate the purpose of the act.

(b) No total payment shall be made with respect to performances of range-building practices on any ranching unit which is in excess of the product of \$2.00 times the grazing capacity thereof.

(c) No payment shall be made except with respect to range-building practices performed in the calendar year 1936 pursuant to the provisions of part VII of Western Region Bulletin No. 1, Revised.

(d) No payment shall be made unless the range-building practices performed are carried out in accordance with the generally accepted standards of good ranching practices, and by using the kinds and quantities of seeds and other materials normally employed for such practices.

(e) No payment shall be made with respect to performances for which the labor, seeds, or materials are furnished by any State or Federal agency.

In testimony whereof, H. A. Wallace, Secretary of Agriculture, has hereunto set his hand and caused the official seal of the Department of Agriculture to be affixed in the city of Washington, District of Columbia, this 26th day of September 1936.

[SEAL]

H. A. WALLACE,
Secretary of Agriculture.

[F. R. Doc. 2601—Filed, September 28, 1936; 12:45 p. m.]

WR Bulletin No. 2—Utah—1, Revised Issued September 26, 1936
Supplement (a)

1936 AGRICULTURAL CONSERVATION PROGRAM—WESTERN REGION

BULLETIN NO. 2—UTAH—1, REVISED—SUPPLEMENT (A)

Range-Building Practices

Pursuant to the authority vested in the Secretary of Agriculture under section 8 of the Soil Conservation and Domestic Allotment Act, Western Region Bulletin No. 2—Utah—1, Revised, is supplemented as follows:

SECTION 1. Range-Building Practices and Rates of Payment.—In accordance with the provisions of Section 2, part VII, of Western Region Bulletin No. 1, Revised, payment will be made for the carrying out on range land in 1936 of range-building practices, as follows:

(a) *Contouring.*—A payment of 60 cents for each acre furrowed on the contour, furrows to be not less than 8 inches in width and 4 inches in depth, dammed at intervals of not more than 100 feet and constructed on slopes in excess of 2%, with intervals between furrows not more than 25 feet.

(b) *Water Developments.*—(1) *Development of springs and seeps.*—A payment of \$50.00 will be made for digging out each spring or seep, protecting the source from trampling, and conveying the water, in a trough, or in a pipe not less than one inch in diameter, to a tank.

(2) *Earthen pits or reservoirs for holding run-off and impounding precipitation.*—A payment of 15 cents per cubic yard of fill or excavation will be made for constructing earthen pits or reservoirs with spillways adequate to prevent dams from washing out.

(3) *Wells.*—A payment of \$1.00 per linear foot will be made for the drilling or digging of wells, casing to be not less than 4 inches in diameter, provided a windmill or

power pump is installed, and the water is piped to a tank or storage reservoir.

(c) *Water Spreading to Prevent Soil Washing.*—A payment will be made of 10 cents per 100 linear feet of permanent ditching constructed and maintained for the diversion of surface water to prevent soil washing not including any temporary field ditching or any ditching primarily for purposes of irrigation, sub-surface drainage or under-drainage, or primarily for any purpose other than the prevention of soil washing. (See Farmers' Bulletin No. 1606, *Farm Drainage*, published by the U. S. Department of Agriculture.)

(d) *Range Fences.*—A payment of 30 cents per rod will be made for the construction of three or more wire fences, with posts not more than 20 feet apart, with corner posts well braced and with wires tightly stretched.

(e) *Reseeding.*—(1) A payment of \$2.50 per acre will be made for reseeding depleted range land before December 15, 1936, at a rate not less than 5 pounds per acre, with crested wheat grass.

(2) A payment of \$1.25 per acre will be made for reseeding depleted range land before December 15, 1936, at a rate not less than 7 pounds per acre, with slender wheat grass, western wheat grass, or brome grass (*bromus inermis*).

(f) *Railing Sagebrush.*—A payment of 50 cents per acre will be made for destroying sagebrush by use of railroad rails or by other mechanical methods that result in the destruction of at least 75% of the sagebrush cover.

(g) *Fire Guards.*—A payment of 3 cents per 100 linear feet will be made for the establishment of fire guards, not less than four feet in width, by ploughing furrows or otherwise exposing the mineral soil.

SEC. 2. General Conditions for Payment.—(a) No payment will be made for any range-building practice unless the county committee prior to the institution of such practice has given its written approval based upon the examination of the ranching unit by the range examiner and has determined that such practice will tend to effectuate the purposes of the act.

(b) No total payment shall be made with respect to performances of range-building practices on any ranching unit which is in excess of the product of \$2.00 times the grazing capacity thereof.

(c) No payment shall be made except with respect to range-building practices performed in the calendar year 1936 pursuant to the provisions of part VII of Western Region Bulletin No. 1, Revised.

(d) No payment shall be made unless the range-building practices performed are carried out in accordance with the generally accepted standards of good ranching practices, and by using the kinds and quantities of seeds and other materials normally employed for such practices.

(e) No payment shall be made with respect to performances for which the labor, seeds, or materials are furnished by any State or Federal agency.

In testimony whereof, H. A. Wallace, Secretary of Agriculture, has hereunto set his hand and caused the official seal of the Department of Agriculture to be affixed in the city of Washington, District of Columbia, this 26th day of September 1936.

[SEAL]

H. A. WALLACE,
Secretary of Agriculture.

[F. R. Doc. 2600—Filed, September 23, 1936; 12:45 p. m.]

WR Bulletin 2—Washington—1, Revised Issued September 26, 1936
Supplement (a)

1936 AGRICULTURAL CONSERVATION PROGRAM—WESTERN REGION

BULLETIN NO. 2—WASHINGTON—1, REVISED—SUPPLEMENT (A)

Range-Building Practices

Pursuant to the authority vested in the Secretary of Agriculture under section 8 of the Soil Conservation and Domestic

Allotment Act, Western Region Bulletin No. 2—Washington—1, Revised, is supplemented as follows:

SECTION 1. Range-Building Practices and Rates of Payment.—In accordance with the provisions of section 2, part VII of Western Region Bulletin No. 1, Revised, payment will be made for the carrying out on range land in 1936 of range-building practices, as follows:

(a) *Contouring.*—A payment of 60 cents for each acre furrowed on the contour, furrows to be not less than 8 inches in width and 4 inches in depth, dammed at intervals of not more than 100 feet and constructed on slopes in excess of 2%, with intervals between furrows not more than 25 feet.

(b) *Water Developments.*—(1) *Development of springs and seeps.*—A payment of \$50.00 will be made for digging out each spring or seep, protecting the source from trampling, and conveying the water, in a trough, or in a pipe not less than one inch in diameter, to a tank.

(2) *Earthen pits or reservoirs for holding run-off and impounding precipitation.*—A payment of 15 cents per cubic yard of fill or excavation will be made for constructing earthen pits or reservoirs with spillways adequate to prevent dams from washing out.

(3) *Wells.*—A payment of \$1.00 per linear foot will be made for the drilling or digging of wells, casing to be not less than 4 inches in diameter, provided a windmill or power pump is installed, and the water is piped to a tank or storage reservoir.

(c) *Water Spreading to Prevent Soil Washing.*—A payment will be made of 10 cents per 100 linear feet of permanent ditching constructed and maintained for the diversion of surface water to prevent soil washing, not including any temporary field ditching or any ditching primarily for purposes of irrigation, sub-surface drainage, or under-drainage, primarily for any purpose other than the prevention of soil washing. (See Farmers' Bulletin No. 1606, *Farm Drainage*, published by the U. S. Department of Agriculture.)

(d) *Range Fences.*—A payment of 30 cents per rod will be made for the construction of three or more wire fences, with posts not more than 20 feet apart, with corner posts well braced, and with wires tightly stretched.

(e) *Reseeding.*—(1) A payment of \$2.50 per acre will be made for reseeding depleted range land before December 15, 1936, at a rate not less than 5 pounds per acre, with crested wheat grass. (2) A payment of \$1.25 per acre will be made for reseeding depleted range land before December 15, 1936, at a rate not less than 7 pounds per acre, with slender wheat grass, western wheat grass or brome grass (*bromus inermis*).

(f) *Fire Guards.*—A payment of 3 cents per 100 linear feet will be made for the establishment of fire guards, not less than four feet in width, by ploughing furrows or otherwise exposing the mineral soil.

SEC. 2. General Conditions for Payment.—(a) No payment will be made for any range-building practice unless the county committee prior to the institution of such practice has given its written approval based upon the examination of the ranching unit by the range examiner and has determined that such practice will tend to effectuate the purposes of the act.

(b) No total payment shall be made with respect to performances of range-building practices on any ranching unit which is in excess of the product of \$2.00 times the grazing capacity thereof.

(c) No payment shall be made, except with respect to range-building practices performed in the calendar year 1936 pursuant to the provisions of part VII of Western Region Bulletin No. 1, Revised.

(d) No payment shall be made unless the range-building practices performed are carried out in accordance with the generally accepted standards of good ranching practices, and by using the kinds and quantities of seeds and other materials normally employed for such practices.

(e) No payment shall be made with respect to performances for which the labor, seeds, or materials are furnished by any State or Federal agency.

In testimony whereof, H. A. Wallace, Secretary of Agriculture, has hereunto set his hand and caused the official seal of the Department of Agriculture to be affixed in the city of Washington, District of Columbia, this 26th day of September, 1936.

[SEAL]

H. A. WALLACE,
Secretary of Agriculture.

[F. R. Doc. 2599—Filed, September 28, 1936; 12:45 p. m.]

WR Bulletin 2—Wyoming—1, Revised Issued September 26, 1936
Supplement (a)

1936 AGRICULTURAL CONSERVATION PROGRAM—WESTERN REGION

BULLETIN NO. 2—WYOMING—1, REVISED—SUPPLEMENT (A)

Range-Building Practices

Pursuant to the authority vested in the Secretary of Agriculture under section 8 of the Soil Conservation and Domestic Allotment Act, Western Region Bulletin No. 2—Wyoming—1, Revised, is supplemented as follows:

SECTION 1. Range-Building Practices and Rates of Payment.—In accordance with the provisions of section 2, part VII of Western Region Bulletin No. 1, Revised, payment will be made for the carrying out on range land in 1936 of range-building practices, as follows:

(a) *Contouring.*—A payment of 60 cents for each acre furrowed on the contour, furrows to be not less than 8 inches in width and 4 inches in depth, dammed at intervals of not more than 100 feet and constructed on slopes in excess of 2%, with intervals between furrows not more than 25 feet.

(b) *Water Developments.*—(1) *Development of springs and seeps.*—A payment of \$50.00 will be made for digging out each spring or seep, protecting the source from trampling, and piping the water, in a trough, or in a pipe not less than one inch in diameter, to a tank.

(2) *Earthen pits or reservoirs for holding run-off and impounding precipitation.*—A payment of 15 cents per cubic yard of fill or excavation will be made for constructing earthen pits or reservoirs with spillways adequate to prevent dams from washing out.

(3) *Wells.*—A payment of \$1.00 per linear foot will be made for the drilling or digging of wells, casing to be not less than 4 inches in diameter, provided a windmill or power pump is installed, and the water is piped to a tank or storage reservoir.

(c) *Water Spreading to Prevent Soil Washing.*—A payment will be made of 10 cents per 100 linear feet of permanent ditching constructed and maintained for the diversion of surface water to prevent soil washing, not including any temporary field ditching or any ditching primarily for purposes of irrigation, sub-surface drainage or under-drainage, or primarily for any purpose other than the prevention of soil washing. (See Farmers' Bulletin No. 1606, *Farm Drainage*, published by the U. S. Department of Agriculture.)

(d) *Reseeding.*—(1) A payment of \$2.50 per acre will be made for reseeding depleted range land before December 15, 1936, at a rate not less than 5 pounds per acre, with crested wheat grass.

(2) A payment of \$1.25 per acre will be made for reseeding depleted range land before December 15, 1936, at a rate not less than 7 pounds per acre, with slender wheat grass, western wheat grass, or brome grass (*bromus inermis*).

(e) *Range Fences.*—A payment of 30 cents per rod will be made for the construction of three or more wire fences, with posts not more than 20 feet apart, with corner posts well braced and with wires tightly stretched.

SEC. 2. General Conditions for Payment.—(a) No payment will be made for any range-building practice unless the

county committee prior to the institution of such practice has given its written approval based upon the examination of the ranching unit by the range examiner and has determined that such practice will tend to effectuate the purposes of the act.

(b) No total payment shall be made with respect to performances of range-building practices on any ranching unit which is in excess of the product of \$2.00 times the grazing capacity thereof.

(c) No payment shall be made except with respect to range-building practices performed in the calendar year 1936 pursuant to the provisions of Part VII of Western Region Bulletin No. 1, Revised.

(d) No payment shall be made unless the range-building practices performed are carried out in accordance with the generally accepted standards of good ranching practices, and by using the kinds and quantities of seeds and other materials normally employed for such practices.

(e) No payment shall be made with respect to performance for which labor, seeds, or materials are furnished by any State or Federal agency.

In testimony whereof, H. A. Wallace, Secretary of Agriculture, has hereunto set his hand and caused the official seal of the Department of Agriculture to be affixed in the city of Washington, District of Columbia, this 26th day of September 1936.

[SEAL]

H. A. WALLACE,
Secretary of Agriculture.

[F. R. Doc. 2598—Filed, September 28, 1936; 12:44 p. m.]

SECURITIES AND EXCHANGE COMMISSION.

SECURITIES ACT OF 1933

AMENDMENT TO FORM A-1

The Securities and Exchange Commission, finding that any information or documents specified in Schedule A of the Securities Act of 1933, as amended, which are not required to be set forth in Form A-1, as hereby amended, are inapplicable to the class of securities to which such form is appropriate, and that disclosure fully adequate for the protection of investors is otherwise required to be included in the registration statement, and that such information and documents as are required by Form A-1, as hereby amended, but which are not specified in Schedule A, are necessary and appropriate in the public interest and for the protection of investors, acting pursuant to authority conferred upon it by the Securities Act of 1933, as amended, particularly Sections 7 and 19 (a) thereof, hereby amends Item 51 of Form A-1, by adding at the end of said Item 51 the following sentence:

Consolidated statements for a parent and one or more of its subsidiaries may be furnished in lieu of separate statements of the parent and such subsidiaries.

The foregoing amendment shall become effective immediately upon publication.

By the Commission.

[SEAL]

FRANCIS P. BRASSOR, Secretary.

[F. R. Doc. 2594—Filed, September 28, 1936; 12:34 p. m.]

United States of America—Before the Securities and Exchange Commission

At a regular session of the Securities and Exchange Commission held at its office in the City of Washington, D. C., on the 25th day of September A. D. 1936.

IN THE MATTER OF AN OFFERING SHEET OF A ROYALTY INTEREST IN THE SHELL-SEEDLE FARM FILED ON SEPTEMBER 11, 1936, BY JOHN P. BOOTE, RESPONDENT

CONSENT TO WITHDRAWAL OF FILING OF OFFERING SHEET AND ORDER TERMINATING PROCEEDING

The Securities and Exchange Commission, having been informed by the respondent that no sales of any of the interests

covered by the offering sheet described in the title hereof have been made, and finding, upon the basis of such information, that the withdrawal of the filing of the said offering sheet, requested by such respondent, will be consistent with the public interest and the protection of investors, consents to the withdrawal of such filing but not to the removal of the said offering sheet, or any papers with reference thereto, from the files of the Commission; and

It is ordered that the Suspension Order, Order for Hearing, and Order Designating a Trial Examiner, heretofore entered in this proceeding, be and the same are hereby revoked and the said proceeding terminated.

By the Commission.

[SEAL]

FRANCIS P. BRASSOR, Secretary.

[F. R. Doc. 2598—Filed, September 23, 1936; 12:33 p. m.]

United States of America—Before the Securities and Exchange Commission

At a regular session of the Securities and Exchange Commission held at its office in the City of Washington, D. C., on the 25th day of September A. D. 1936.

IN THE MATTER OF AN OFFERING SHEET OF A ROYALTY INTEREST IN THE MARATHON-DAHL FARM, FILED ON SEPTEMBER 12, 1936, BY W. E. COOK, RESPONDENT

CONSENT TO WITHDRAWAL OF FILING OF OFFERING SHEET AND ORDER TERMINATING PROCEEDING

The Securities and Exchange Commission, having been informed by the respondent that no sales of any of the interests covered by the offering sheet described in the title hereof have been made, and finding, upon the basis of such information, that the withdrawal of the filing of the said offering sheet, requested by such respondent, will be consistent with the public interest and the protection of investors, consents to the withdrawal of such filing but not to the removal of the said offering sheet, or any papers with reference thereto, from the files of the Commission; and

It is ordered that the Suspension Order, Order for Hearing and Order Designating a Trial Examiner, heretofore entered in this proceeding, be and the same are hereby revoked and the said proceeding terminated.

By the Commission.

[SEAL]

FRANCIS P. BRASSOR, Secretary.

[F. R. Doc. 2593—Filed, September 23, 1936; 12:33 p. m.]

United States of America—Before the Securities and Exchange Commission

At a regular session of the Securities and Exchange Commission held at its office in the City of Washington, D. C., on the 26th day of September A. D. 1936.

[File No. 32-42]

IN THE MATTER OF CENTRAL MAINE POWER COMPANY

NOTICE OF HEARING AND ORDER DESIGNATING TRIAL EXAMINER

An application having been duly filed with this Commission, by Central Maine Power Company, a subsidiary company of a registered holding company, pursuant to Section 6 (b) of the Public Utility Holding Company Act of 1935, for exemption from the provisions of Section 6 (a) of said Act of the issue and sale by applicant of not exceeding \$14,000,000 principal amount of its First and General Mortgage Bonds, Series H 3½% Due 1966, to be dated October 1, 1936, and to mature October 1, 1966; the proceeds of said issue to be applied toward the payment of its First and General Mortgage Gold Bonds, Series E 4½% Due 1957, and toward the payment of the First Mortgage Sinking Fund 4½% Bonds, Due 1955, of Androscoggin Electric Corporation, liability for payment of said bonds of Androscoggin Electric Corporation having been heretofore assumed by the applicant. The application states

that the issue and sale of said bonds will be expressly authorized by the Maine Public Utilities Commission, the State Commission of the State in which applicant is organized and doing business.

It is ordered that such matter be set down for hearing on October 10, 1936, at 10:00 o'clock in the forenoon of that day, at Room 1101, Securities and Exchange Building, 1778 Pennsylvania Avenue NW., Washington, D. C.; and

Notice of such hearing is hereby given to said party and to any interested State, State commission, State securities commission, municipality, and any other political subdivision of a State, and to any representative of interested consumers or security holders, and any other person whose participation in such proceeding may be in the public interest or for the protection of investors or consumers. It is requested that any person desiring to be heard or to be admitted as a party to such proceeding shall file a notice to that effect with the Commission on or before October 5, 1936.

It is further ordered that Charles S. Lobingier, an officer of the Commission, be, and he hereby is, designated to preside at such hearing, and authorized to adjourn said hearing from time to time, to administer oaths and affirmations, subpoena witnesses, compel their attendance, take evidence, and require the production of any books, papers, correspondence, memoranda, or other records deemed relevant or material to the inquiry, and to perform all other duties in connection therewith authorized by law.

Upon the completion of the taking of testimony in this matter, the officer conducting said hearing is directed to close the hearing and make his report to the Commission.

By the Commission.

[SEAL]

FRANCIS P. BRASSOR, *Secretary*.

[F. R. Doc. 2592—Filed, September 28, 1936; 12:34 p. m.]

United States of America—Before the Securities and Exchange Commission

At a regular session of the Securities and Exchange Commission held at its office in the City of Washington, D. C., on the 28th day of September A. D. 1936.

[File No. 32-43]

IN THE MATTER OF LAKE SUPERIOR DISTRICT POWER COMPANY

NOTICE OF HEARING AND ORDER DESIGNATING TRIAL EXAMINER

An application having been duly filed with this Commission, by Lake Superior District Power Company, a subsidiary company of a registered holding company, pursuant to Section 6 (b) of the Public Utility Holding Company Act of 1935, for exemption from the provisions of Section 6 (a) of said Act of the issue and sale by applicant of \$5,600,000 in principal amount of its 'First Mortgage' Bonds, Series A, to be dated October 1, 1936, to be due October 1, 1966, and to bear interest at a rate of not to exceed four per cent per annum, it being stated in such application that the issue and sale of said bonds are solely for the purpose of financing the business of the applicant and have been expressly authorized by the Public Service Commission of Wisconsin, the State in which applicant is organized and doing business, and also by the Michigan Public Utilities Commission;

It is ordered that such matter be set down for hearing on October 15, 1936, at ten o'clock in the forenoon of that day, at Room 726C, Securities and Exchange Building, 1778 Pennsylvania Avenue NW., Washington, D. C.; and

Notice of such hearing is hereby given to said party and to any interested State, State commission, State securities commission, municipality, and any other political subdivision of a State, and to any representative of interested consumers or security holders, and any other person whose participation in such proceeding may be in the public interest or for the protection of investors or consumers. It is requested that any person desiring to be heard or to be admitted as a party to such proceeding shall file a notice to that effect with the Commission on or before October 10, 1936.

It is further ordered that John H. Small, an officer of the Commission, be and he hereby is designated to preside at such hearing; and authorized to adjourn said hearing from time to time, to administer oaths and affirmations, subpoena witnesses, compel their attendance, take evidence, and require the production of any books, papers, correspondence, memoranda, or other records deemed relevant or material to the inquiry, and to perform all other duties in connection therewith authorized by law.

Upon the completion of the taking of testimony in this matter, the officer conducting said hearing is directed to close the hearing and make his report to the Commission.

By the Commission.

[SEAL]

FRANCIS P. BRASSOR, *Secretary*.

[F. R. Doc. 2593—Filed, September 28, 1936; 12:34 p. m.]

United States of America—Before the Securities and Exchange Commission

At a regular session of the Securities and Exchange Commission, held at its office in the City of Washington, D. C., on the 25th day of September 1936.

[File No. 7-53]

IN THE MATTER OF SECURITY-FIRST NATIONAL BANK OF LOS ANGELES, COMMON STOCK, \$20 PAR VALUE

ORDER DIRECTING HEARING UNDER SECTION 12 (F) OF THE SECURITIES EXCHANGE ACT OF 1934, AS AMENDED

The Security-First National Bank of Los Angeles having made application to the Commission pursuant to Rule JF3 under the Securities Exchange Act of 1934, as amended, for termination of unlisted trading privileges on the San Francisco Curb Exchange of its Common Stock, \$20 Par Value; and

The Commission deeming it necessary for the protection of investors that a hearing be held in this matter at which all interested persons should be given an opportunity to be heard and that general notice should be given;

It is ordered, that the matter be set down for hearing at 10 o'clock a. m. on Thursday, October 15, 1936, in Room 1101, Securities and Exchange Commission Building, 1778 Pennsylvania Avenue NW., Washington, D. C., and continue thereafter at such times and places as the Commission or its officer herein designated may determine, and that general notice thereof be given; and

It is further ordered, that Mr. Charles S. Lobingier, an officer of the Commission, be and he hereby is designated to administer oaths and affirmations, subpoena witnesses, compel their attendance, take evidence, and require the production of any books, papers, correspondence, memoranda, or other records deemed relevant or material to the inquiry, and perform all other duties in connection therewith authorized by law.

By the Commission.

[SEAL]

FRANCIS P. BRASSOR, *Secretary*.

[F. R. Doc. 2595—Filed, September 28, 1936; 12:34 p. m.]

United States of America—Before the Securities and Exchange Commission

At a regular session of the Securities and Exchange Commission held at its office in the City of Washington, D. C., on the 26th day of September A. D. 1936.

IN THE MATTER OF AN OFFERING SHEET OF A ROYALTY INTEREST IN THE HAMILTON ET AL.-SACK FARM, FILED ON SEPTEMBER 8, 1936, BY J. W. SAIN, RESPONDENT

ORDER FOR CONTINUANCE

The Securities and Exchange Commission, having been requested by its counsel for a continuance of the hearing in the above entitled matter, which was last set to be heard at 10:00 o'clock in the forenoon of the 26th day of September 1936 at the office of the Securities and Exchange

Commission, 18th Street and Pennsylvania Avenue, Washington, D. C., and it appearing proper to grant the request;

It is ordered, pursuant to Rule VI of the Commission's Rules of Practice under the Securities Act of 1933, as amended, that the said hearing be continued to 10:00 o'clock in the forenoon of the 10th day of October 1936 at the same place and before the same trial examiner.

By the Commission.

[SEAL]

FRANCIS P. BRASSOR, *Secretary*.

[F. R. Doc. 2591—Filed, September 28, 1936; 12:33 p. m.]

United States of America—Before the Securities and Exchange Commission

At a regular session of the Securities and Exchange Commission held at its office in the City of Washington, D. C., on the 26th day of September A. D. 1936.

IN THE MATTER OF AN OFFERING SHEET OF A ROYALTY INTEREST IN THE GULF-GRIMES FARM, FILED ON SEPTEMBER 5, 1936, BY SCHAPPERT-TEDEN-BLUMER, INC., RESPONDENT

ORDER FOR CONTINUANCE

The Securities and Exchange Commission, having been requested by its counsel for a continuance of the hearing in the above entitled matter, which was last set to be heard at 11:00 o'clock in the forenoon of the 26th day of September 1936 at the office of the Securities and Exchange Commission, 18th Street and Pennsylvania Avenue, Washington, D. C., and it appearing proper to grant the request;

It is ordered, pursuant to Rule VI of the Commission's Rules of Practice under the Securities Act of 1933, as amended, that the said hearing be continued to 10:00 o'clock in the forenoon of the 10th day of October 1936, at the same place and before the same trial examiner.

By the Commission.

[SEAL]

FRANCIS P. BRASSOR, *Secretary*.

[F. R. Doc. 2590—Filed, September 28, 1936; 12:33 p. m.]

Wednesday, September 30, 1936

No. 142

PRESIDENT OF THE UNITED STATES.

EXECUTIVE ORDER

DESIGNATING THE CHAIRMAN OF THE UNITED STATES MARITIME COMMISSION

By virtue of and pursuant to the authority vested in me by section 201 (a) of the Merchant Marine Act, 1935 (49 Stat. 1985), I hereby designate Henry A. Wiley as Chairman of the United States Maritime Commission.

FRANKLIN D. ROOSEVELT

THE WHITE HOUSE,
September 26, 1936.

[No. 7460]

[F. R. Doc. 2617—Filed, September 29, 1936; 11:26 a. m.]

EXECUTIVE ORDER

PLACING CERTAIN LANDS UNDER THE CONTROL OF THE SECRETARY OF THE INTERIOR

Alabama

By virtue of and pursuant to the authority vested in me by section 1 of the act of July 5, 1884, ch. 214, 23 Stat. 103, it is ordered that the following-described lands be, and they are hereby, placed under the control of the Secretary of the Interior for disposition as provided in that act:

At the entrance of Mobile Bay, the small islands between the north point of Dauphin Island and Cedar Point, and

so much of Cedar Point as lies in fractional secs. 25 and 26 of T. 8 S., R. 2 W., St. Stp. M., Alabama.

The Executive Order of February 9, 1842, reserving certain lands for military purposes, is hereby revoked as to the above-described lands.

FRANKLIN D. ROOSEVELT

THE WHITE HOUSE,
September 26, 1936.

[No. 7461]

[F. R. Doc. 2610—Filed, September 29, 1936; 11:26 a. m.]

EXECUTIVE ORDER

PLACING CERTAIN LAND UNDER THE CONTROL OF THE SECRETARY OF THE INTERIOR

Florida

By virtue of and pursuant to the authority vested in me by section 1 of the act of July 5, 1884, ch. 214, 23 Stat. 103, it is ordered that the small island southwest of the pass or entrance at St. George's Sound known as Flag Island, Florida, be, and it is hereby, placed under the control of the Secretary of the Interior for disposition as provided in that act.

The Executive Order of November 17, 1882, reserving certain lands for military purposes, is hereby revoked as to the above-described land.

FRANKLIN D. ROOSEVELT

THE WHITE HOUSE,
September 26, 1936.

[No. 7462]

[F. R. Doc. 2618—Filed, September 29, 1936; 11:26 a. m.]

TREASURY DEPARTMENT.

Bureau of Customs.

[T. D. 48337]

CUSTOMS REGULATIONS AMENDED—TRADE-MARKS AND TRADE NAMES

CUSTOMS REGULATIONS OF 1931 AMENDED TO AUTHORIZE, IN CERTAIN CASES, THE RELEASE OR EXPORTATION OF MERCHANDISE DETAINED FOR VIOLATION OF TRADE-MARK LAWS

To Collectors of Customs and Others Concerned:

Pursuant to the authority contained in section 251, Revised Statutes (U. S. C., title 19, sec. 66) section 27 of the Trade-Mark Act of 1905 (U. S. C., title 15, sec. 106), section 6 of the Trade-Mark Act of 1920 (U. S. C., title 15, sec. 126), and sections 526 and 624 of the Tariff Act of 1930 (U. S. C., title 19, secs. 1526 and 1624), articles 518 and 522 of the Customs Regulations of 1931 are amended to read as follows:

ART. 518. *Prohibition of Importation.*—(a) Merchandise of foreign or domestic manufacture is prohibited importation when it bears a name or mark which copies or simulates a trade-mark or trade name entitled to the protection of the Trade-Mark Act of 1905 or the Trade-Mark Act of 1920, unless such merchandise is imported by or for the account of, or with the written consent of, the owner of the protected trade-mark or trade name.

(b) A name or mark (including a name or mark which is a genuine trade-mark or trade name in a foreign country) on an article of foreign manufacture identical with a trade-mark or trade name protected by the trade-mark laws of the United States, as well as a name or mark on an article of foreign or domestic manufacture counterfeiting such protected trade-mark or trade name, or so resembling such protected trade-mark or trade name as to be likely to cause confusion or mistake in the minds of the public or to deceive purchasers, shall be deemed for the purposes of these regulations to copy or simulate such protected trade-mark or trade name. However, merchandise manufactured or sold in a foreign country under a trade-mark or trade name, which trade-mark is registered and recorded, or which trade name is recorded, under the trade-mark laws of the United States, shall not be deemed for the purpose of these regulations to copy or simulate such United States trade-mark or trade name if such foreign trade-mark or trade name and such United States trade-mark or trade name are owned by the same person, partnership, association, or corporation.

